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ABSTRACT

Designed to provide guidelines for establishing and administering programs cooperatively initiated by Comprehensive Employment and Training Act (CETA) agencies and local educational agencies (LEAs), this handbook is based on information collected from people experienced in the successful operation of such joint ventures. Its general goal is to encourage constructive shared decision making and to indicate ways to increase the effective use of financial resources. The five aspects of joint planning addressed are (1) mutual understanding, (2) process to facilitate joint planning, (3) time schedules, (4) budget, and (5) formal agreements. The information contained in the appendixes, amounting to more than one-half of the handbook, includes standarized data forms and coding systems (Department of Labor/State Department of Education cost codes), sample budgets, model linkage agreements, and two worksheets (a budget worksheet and a contacts directory). (YLB)

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PLANNING TOGETHER

A Guide for CETA and Education Program Planners

Developed by:

The Minnesota CETA-Education Task Force

Sponsored by:

The National Association of State Boards of Education

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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INTRODUCTION

This booklet was prepared for use by anyone involved in the planning and administration of a program cooperatively initiated by CETA (Comprehensive Employment and Training Act) agencies and local educational agencies (LEAs). It has two purposes: first, to inspire such cooperation; and second, to assist in the planning and operational stages of such projects. The information in this guide is offered primarily as advice, and was collected from those experienced in the successful operation of such joint ventures.

An appendix contains sample forms, worksheets, and other useful didactic material. Some of it (such as Department of Labor/State Department of Education cost codes) can be used for specific references; and the rest of it (model budget summaries and linkage agreements) is merely offered as a suggestion and not a prescription.

Joint CETA-LEA programs have been operating for several years now. Though they all share the same goal—making clients and students employable—in practice they are as varied as the clients, target groups, and communities they serve. In order to make sense of these variations, this guide deals mostly in generalities.

If you've already worked with joint projects, the booklet may seem overfamiliar at points but will function as a review of useful practices. If you're new to such forms of collaboration, the guide will introduce you to the fundamental concerns of planning and operation.

Let this introduction end where the booklet also does: the purpose of cooperative programs is to accomplish together what can't be done individually.

"I'm sorry, but we just can't accept a proposal that begins 'Once upon a time. . .!' "

PLANNING PRELUDE

Imagine two strangers, citizens of different lands, who meet at a river that marks their common border. The river is famous for tasty fish, and both strangers are there to angle. One carries a set of tempting lures; the other has a strong, efficient rod and reel. Seeing one another, they realize they might cooperate to enhance their chances for success.

Before they can combine their resources, these two strangers have a lot of ground to cover. The river isn't bridged; they may have to swim or row across in order to converse. They may want to build a bridge right away. They don't speak the same language or have the same style of discussion. They simply don't know each other, and despite a mutual need for fresh fish they have to learn to trust one another.

Cooperative projects involving CETA representatives and public educutors can be like this scenario of the two anglers (with an obvious exception—students and participants are not to be eaten). Although their traditional concerns may seem different, both CETA prime sponsor representatives and local educators often find their common "fish" in the same body of participants/students.

When CETA funds support a specific education and/or training experience, two different philosophies and two pools of resources are applied to a single objective. In order to reach that objective (making people employable), these differences should be translated, understood, and combined into shared strengths.

PLANNING VIEWPOINTS

The creation of a joint project can be full of distractions. Any public project involving more than one person spending one dollar on one client is inevitably affected by ever-changing peculiarities: contributors, CETA and LEA policies and traditions, personalities, the vagaries of time, money, and information (where to get it and how to use it).

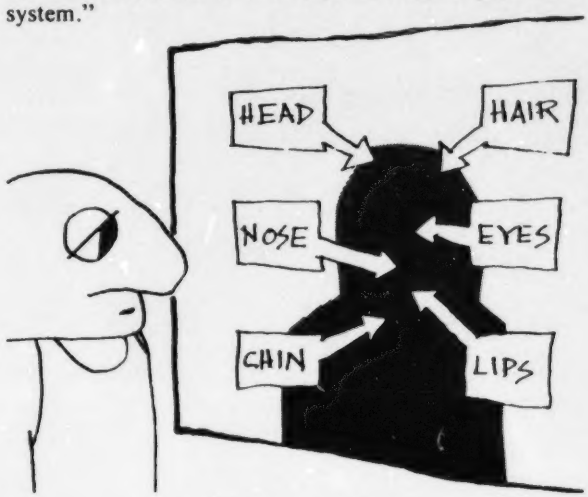
Similarly, there are many viewpoints to the project. For example, it's not wrong to ask in the planning stage, "What's in it for me?" Secondary benefits (such as extension of services, qualification for extra funding, or augmentation of a system's resources) can be highly persuasive reasons for entering into a cooperative program. Looking inward for benefits may be as valuable as looking outward.

Well laid, clearheaded planning strives to rein in all these factors and viewpoints and motivations as early as possible. Successful planning is more of an art than might first be assumed. It thrives more on states of mind then on rigid techniques. And its goal is a responsive, evolutionary structure. Flexibility, both in planning and in the eventual project/ relationship structure, is most important.

Many aspects of the planning process are worth consideration. Not all of them will apply in any single case of CETA-LEA cooperation, but all are worth review. Consider the possibilities. No program works well if its originators haven't planned it well, and no plan works well if it isn't thorough.

ACQUAINTANCESHIP

Those two international anglers got to know each other better once they acknowledged a common goal. With a common goal, strangers become acquaintances, and ideally partners. CETA and LEA officials should know their new partners on both personal and professional bases. This means seeking out your counterparts or "opposite numbers," and learning to appreciate their organizational roles. It also means paying the same attention to oneself, i.e., "Know your own system."



Know Your System

The obstacles to cooperation are many: incomplete understandings, personality conflicts, envy or jealousy. Even language can get in the way. Every agency has its own pet phrases or acronyms, and uses slightly different methods of operation. This is especially true with budget items, where an expenditure can be defined or categorized differently due to the different perspectives of CETA and education.

Because of these slight differences, it is important to establish a sense of trust between the two agencies. One good way to initiate this trustworthy relationship is to "paraphrase." Whether you've just met or are finalizing a program, this technique can be used to clarify the roles of each agency and avoid problems caused by misunderstandings. Simply describe your understanding of the responsibilities and roles of your counterpart to him/her while s/he listens for correct concepts and terms. Then

switch roles and have your counterpart reintroduce you to yourself, straightening out language differences and misunderstandings. This brief step aims at a common consensus of identities and duties.

Partners in any joint project can best characterize themselves as bridges that span toward the intended goal. Acquaintanceship is a valuable commodity; it is the basic material for such "bridging."

TRADITIONAL IDENTITIES OF CETA AGENCIES AND LEAS

Regardless of the personal and professional identities, both LEA an CETA professionals stand as representatives of established traditions. Generally speaking, we can describe these educational and labor assistance traditions in fairly simple terms. Public education's long history in this country has seen dramatic changes in methods but not in fundamental purpose: to prepare students for a well-rounded life, providing skills that are adaptable to any potential occupation or interest. The most basic and recent change in education strategies has been a shift to more individualized instructional programs. One manifestation of this is the blending of the "world of school" and the world outside, as accomplished through a variety of programs. Some of these are joint CETA-LEA projects.

Yet because of its long history and a "generalist" approach, public education is inescapably a conservative animal. However strongly it may be desired, change simply takes time. School systems, and by implication educators, cannot adapt as quickly as they might to social changes, merely because of the weight of tradition. More specifically, generous advance planning is required; schedules and curricula (for example) are commonly due by February 1, for next fall's term.

CETA is by contrast very young, although it has many similar antecedents. The basic premise that government has a responsibility to help its citizens find work (or to employ them directly, as a "last resort") is by now an old one. Yet since 1973 CETA has still been testing the waters, because its own mandate encompasses much more than any previous labor employment and training legislation. A variety of programs has emerged to more comprehensively meet the participants' employment and training needs.

CETA, in part due to its relative newness, has also suffered a kind of hand-to-mouth existence. Decisions about allocations at any level are often subject to changing influences (like new regulations or new socioeconomic measurements) which ultimately determine the focus of CETA expenditures. Though unfairly earned, CETA sometimes has an image of impulsiveness or hesitancy. The pattern is changing, however, and anyone anticipating the use of CETA funds should realize that despite fluctuations in the fine points of policy and certain allocations, there will be a consistent base allotment to work with, and an increasingly stable set of standards and guidelines will influence the use of those funds.

CETA agencies and LEAs actually have a great deal in common. Both are more or less autonomous. CETA philosophy is grounded in the belief that localized representatives best know how to serve local needs with federal funds. Educational institutions, for their part, have always been founded upon an established system of strong local control Also, both CETA representatives and educators realize that the immense social/educational needs of their participants/students will always require more resources and time than is available. So both groups are accustomed to improvisation and imaginative shortcutting, and any possible commiseration that might come from recognizing this can be a strong unifying point in a cosponsored project.

WARMING UP: FIRST QUESTIONS

Planners can help themselves by looking in the mirror at all stages of the project. They may ask themselves questions about identity and purpose, such as:

Who are we? (establishment of identities, setting mutual acquaintanceship, noting talents and duties)

Who needs our help? (finding target groups)

How can we help them? (devising service strategies)

What will we get out of it? (recognizing internal, secondary benefits)

What do we already have? (materials, clients, and programs)

What do we need additionally to serve our participants? (data and resources, the search for funds)

How can we set this up? (designing a project or a basic ongoing relationship, drafting a linkage agreement)

How will we define success? (recording and evaluation)

THE PLANNING PROCESS

The planning process attacks the above questions. It is a mix of attitudes, approaches and techniques. It proceeds by intuition, prescribed guidelines, and social choreography. The following sections offer advice in how to approach the goal of reducing chronic unenployment or underemployment.

NATURE OF COOPERATION

Depending on the circumstances, cooperation can range from two people happily freeing a snowbound car to the forced "partnership" of a chain gang. Cooperation is never automatic. Familiarity and good will among the participants certainly helps, but it's no guarantee that chosen objectives will be reached.

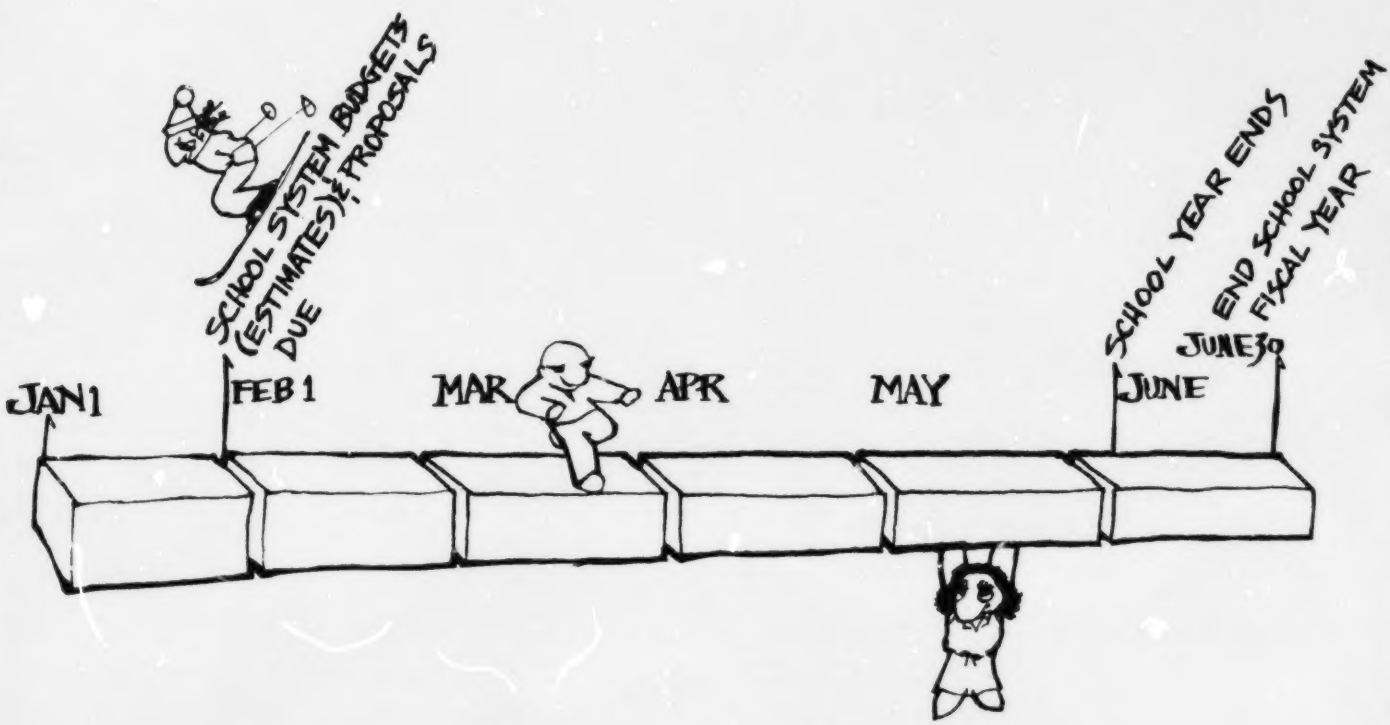
A common phrase heard in cosponsored activities is that "everyone's busy." Maybe so, but the whole point of joint programs is to cover an area together that would take a longer time to cover separately. So instead of seeing extra planning and paperwork as an added annoyance to an already busy workload, the project can be reinterpreted as timesaving and more efficient in the long run.

Both educators and CETA specialists should see their cooperative projects as covering the gaps between their traditional service areas. Regardless of your viewpoint, there's both a bit of overlap and some true novelty in any project that affects participants in that gray area between training and actual employment.

Cooperation can always stand a dose of centralized guidance. In some cases a facilitator's position might be written into the budget, to insure that the program receives undiminished attention from at least one person. Or, in the "cross staffing" process, one key person from each system should be identified to serve as a coleader of the program.

TIME

The time involved in joint planning may average six to eight months, but don't accept this as a rigid prescription. Generally speaking, a school's "lead time" encompasses the planning in December or January that prepares for a project to begin the following September. Conversely, CETA plans must be ready for public and Regional Office reviewal from July to September, and



the CETA fiscal year begins October 1. Planning for a CETA fall project can begin in the spring. So, the timetables of CETA and LEAs are actually more similar than not, given an honest amount of adaptability.

The planning process has its own internal rhythms and they're unique for each project. But the phases of planning (and administering) can be generally identified. Think of them when you organize your project. 1) "Ignition" is the period of preliminary brainstorming, targeting, and original research. 2) The nuts and bolts phase covers the tailoring of project details (like academic credit, additional funding, learning space and transportation agreements). 3) Ongoing planning includes field trips, monitoring, and monthly or quarterly reports (based on continual recordkeeping). 4) Follow-up planning includes final reports and evaluation.

It may seem strange to call the tail end of a program part of "planning," but project coordinators need to look both forwards and backwards. When you start, think, "Where are we headed?" and when you finish, recall, "Where did we start?"

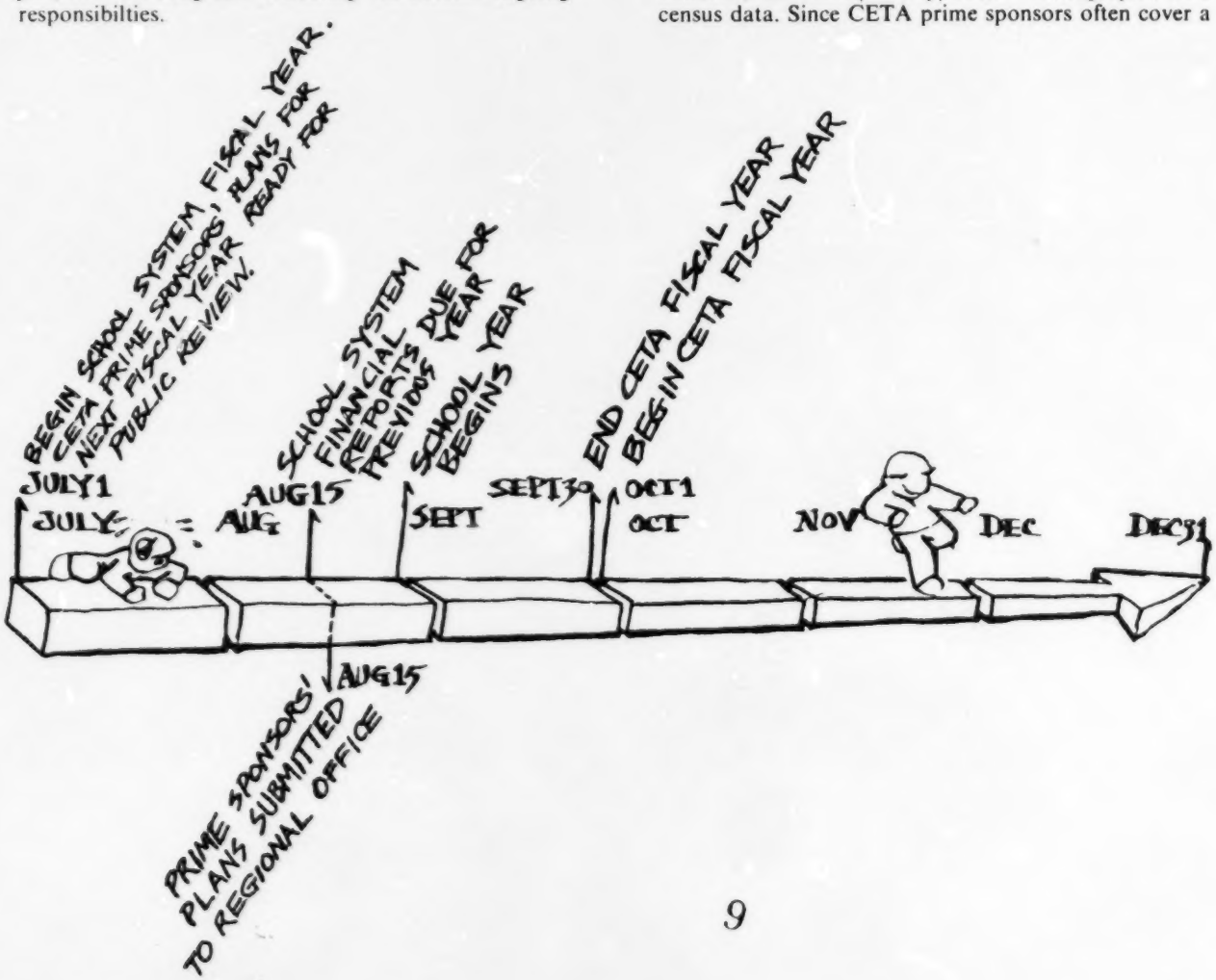
Similarly, both "scouting" and "debugging" activities—the snooping for details, the second-and third-hand polishing and evolution—apply to every stage of the process. If you expect to continue this kind of project, both scouting and evaluating will become ongoing responsibilties.

TARGETING

One of the most important activities in a CETA-LEA program is targeting. Federal guidelines require CETA to serve very specific groups, yet these are issued with the stipulation that local variants in population, job markets, and training facilities will ultimately influence the use of funds.

CETA labor specialists and local educators have to assess their communities and decide whom to serve. The targeting process identifies the priorities of service—who needs job or employability training the most, or who can be served best at a given time. Ideally, targeting precedes even the determination of just how much money is available. This group tailoring effort is a good example of the service flexibility of both LEAs and CETA prime sponsors.

Careful research on target groups will anticipate problems and avoid potential hangups over budgeting, resource allocation, participant eligibility, subcontracted services, etc. This work is not the specialty of CETA staffers alone; both educators and CETA representatives should dig into background sources, such as: Department of Labor statistics, national and state educational resource reports, statewide economic bulletins, and state/county/district demographic and census data. Since CETA prime sponsors often cover a



larger geographical area, local educators may in some instances have more insight regarding local needs and target groups. On the other hand, the labor market and demographic data collected by Department of Labor agencies and CETA staff counselors can often be significant objective information for the educational system. By sharing these kinds of information, program planners may be better able to devise imaginative programs to meet the needs of participants/students.

EXAMPLE TARGET GROUPS

Single parents
Migrant farmworkers
Working poor
High school dropouts
Women in non-traditional employment
Foreign refugees
Displaced homemakers
American Indians
Physically handicapped
Mentally handicapped
Adjudicated youth
Chemically dependent
Disabled, displaced workers
Veterans
Ex-offenders
Learning disabled

Targeting is not unique to CETA agencies. Educators also initiate the identification of target groups. Programs within the educational system are created to serve specific groups such as potential dropouts, chemically dependent youth, mentally and physically handicapped youth, etc. Often LEAs and CETA agencies are concerned with the very same groups of people.

It is important to mention the necessity for caution when targeting. Although the identification of target groups is important to the delivery of services, labeling, name calling and euphemisms—our definition of other people—can provoke attitudes that are counterproductive and destructive.

DEVISING SERVICE STRATEGIES

The mandate to target is also a mandate to serve. As human needs range broadly, so too do service strategies. After an assessment of the needs of the target group, dream! What do your students/participants need to help them become successfully functioning workers? What are their immediate needs? Can your agency meet those needs? How? Can your counterpart agency meet those needs? How? Allow yourself latitude during this stage. Be free to devise programs that won't work; you might be able to make them work. In devising service strategies it is entirely appropriate to discard the phrase "because we've always done it that way." Most importantly, share your ideas; they may become the basis of your shared program. Your future programs at this point are limited only by your collective imaginations.

To pique your imaginations you may wish to gather information on other projects. Experienced members of a planning group may have heard of successful projects elsewhere in the country that deserve emulation, while less experienced members may also contribute by rethinking the whole targeting/servicing link. As local clients and needs vary, so do local resources. The combinations of these in a service program can be both startling and exciting.

"I'm a planner—Hah, hah, hah!"

EXAMPLE SERVICE STRATEGIES

Work-study projects
Basic skills training
GED instruction and testing
Child care
Career development field trips
Work adjustment training
Occupational therapy
Language classes
Short-term private sector employment
Summer jobs
Career counseling
Job sampling
Outreach
Assessment
Transportation
Job development
Job placement
Sheltered workshops
Work experience
Chemical dependency support groups
Classes for learning disabled

As you exercise your imaginations, develop plans to implement your concepts. Understand the power system within your agency and begin garnering support for the concepts and activities. Begin to determine the feasibility of your plans and attempt to debug your potential program.

While imagination is a necessary ingredient, the planning process is not one mass daydream. Well focused planning is above all a search for details, *practical* ones.

"I imagine it's some new target group!"

BUDGETING

Nowhere are the differences between CETA and educational systems more apparent than in their financial practices. Shared funds are pooled into a single program, but expenses must be reported back to two parent agencies. The Department of Labor requires particular reports on a regular schedule, and the State Department of Education has similar recordkeeping and reporting mandates. Yet these schedules and formats are rarely the same.

It's as if a married couple made common purchases using two different forms of currency and different kinds of checkbooks. The complex jigsaw puzzle of cooperation (meshing resources, skills and data) in a joint project is further complicated by this additional pooling of funds. The simplest (and most foolish) way to deal with this is to declare budgeting processes incompatible, and give up.

But hold on. The planning process can accommodate these differences and thereby avoid frustration. Careful budgeting refers back to acquaintanceship. Know your own policies and how to explain them; learn what you need to know about the other person's policies.

CETA and LEA philosophies are reflected in their budgeting methods. All CETA expenditures must relate to making someone employable, and this can result in some unusual payments. For example, the purchase of tools, or funds for day care, may be justified through "employability" if the participant cannot be served without them.

We might call CETA expenses client-oriented, and education expenses system-oriented. An educator is used to buying items for the long-term use of a school system, whereas in a joint program the funds may go directly to personal items for the students. (In fact, non-client purchases out of capital aren't preferred by CETA policy.) Budget divisions and definitions will reflect this. Books, for example, usually stay with a school, but in a CETA-LEA project, they may be considered "tools and materials" necessary to perform and learn a job, and will stay with the student.

The school system may be contributing money or materials to the program, or may have outside support as well. Mostly for their own purposes, educators should decide what equipment, salaries, or services will be considered within the scope of CETA's mandate, and apply CETA funds to them. Given the occasionally uneven nature of fiscal year schedules, the school system may split its budget into two years. Equipment, which is needed right away, will be listed on the first budget, while expenses that come later in the training process will be paid in the second budget.

It's important to stay aware of how expenses are justified and accounted for. A separate form, where the expense must be explained in detail, usually will accompany budget summaries in both systems. But justifications may not be universal from one system to the next. For example, a payroll record for salaried teachers may not be accepted as proof of completed individual work,

comparable to time cards. Weekly diaries, expense accounts, student performance or travel summaries may also be needed. Mutual agreements about such matters can be reached beforehand, when cosponsors compare their policies.

Though the CETA money spent on individual items will show up in both CETA and school system accounts, they may have different definitions in each case. The Department of Labor has a standard cost code glossary that refers to numbered lines on the standard budget form, and each school system uses a similar coding system identified as the Uniform Financial Accounting and Reporting System (UFARS). By trading information on such coding with your counterpart, you can avoid confusion or delays within your own system. For example, an educator who approves a purchase order for an item and who knows the equivalent DOL cost code can note it on the form for the sake of his/her system's business office (which may eventually have to record the same expense on a standard CETA budget form).

Cooperative budgeting is really just a good understanding of definitions. You might call it financial bilingualism. Educators are not used to spending money on legal aid, yet in a joint program they may have to find a spot (and a justification) for it on their budgets. CETA staffers may not be used to policies of tenure in the academic world, and so should understand how an educator's salary in a particular budget may be higher than that for an equivalent position in the employment and training-assistance field.

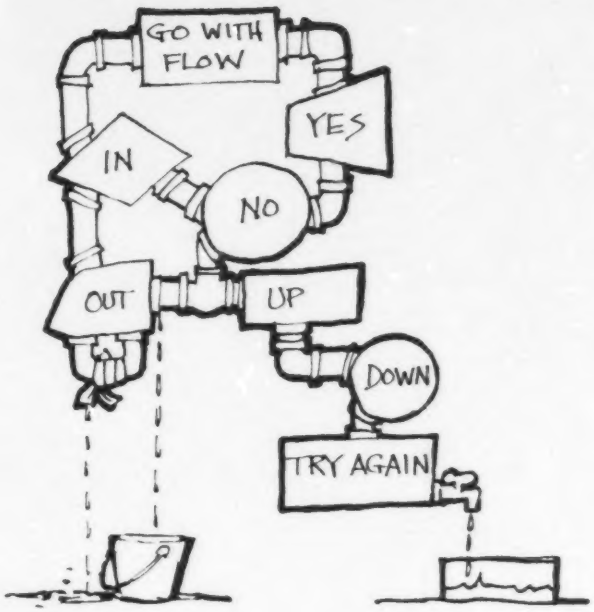
A simple recognition of a system's policies can avoid all kinds of confusion. One school system, for example, found that its own internal computerized budget reports were regularly ready two days *after* the monthly deadlines for DOL reports. In this case, a manual accounting system was set up for the life of the project. An alternative solution could be a waiver from the DOL Regional Office.

DISCUSSION TECHNIQUES FOR PLANNERS

Set yourself limits as well as goals. The planning process is a funneling experience progressing from the general to the specific.

Prepared agendas are especially important. Meetings should be scheduled according to what they're designed to accomplish. Since either CETA staff or educators can initiate an idea, a general "brainstorming" strategy can be helpful in the early stages. Agree that you will all do the same thing--concoct service strategies, identify target groups, search for pertinent data and regulations—then combine this at a later date into a common body of facts and ideas.

The person-to-person technique of paraphrasing has a large group analogue. At the end of a meeting, restate to one another what has happened and what's been decided. These are the instant-replay minutes of the meeting. This kind of group signal is essential. Your



Planning is a Systematic Process

meetings should strive for identifiable accomplishment, or closure.

If need be, set up a planning schedule, including a generous debugging period just before the program is to begin operation. Some steps may have to await the release of needed data, others may depend on assent from a higher-level agency (the State Department of Education, the Department of Labor, the advisory board of a third party agency). Consider also how much time each partner has to offer and note whether you are all giving yourselves too much leeway (allowing a false sense of confidence) or not enough (biting off too much work).

Don't try to overload the capacities of your systems. There are two kinds of capacities: planning capacity consists of available partners, data, and time in the planning phase, and operational capacity includes the resources needed for operation of the program. Those who have already run successful CETA-LEA programs have found that they must first know what they have and what they can do. They survey their capacities well, and their programs are run efficiently and capably as a result.

DATA: WHAT/HOW/WHERE

Public projects require enormous amounts of verifiable data for their basic sustenance and justification. In addition to the obvious data for your project (targeting information, equipment and service inventories, funding sources), there are other potentially pertinent facts. If any research has been done on either education or employment in your area (or a similar one), or if you can justify an original research project,

that should be considered. Data might also include personal testimony of educators, labor specialists, counselors, or participants/students, to allow the influence of the "personal touch."

Pertinent data also includes the rules and regulations of the two systems involved, and therein lies a potential problem area. Education, true to its more tradition oriented identity and slower rate of change, cannot sometimes understand the quickly-changing status of CETA policy. Stipulations can change suddenly or be in abeyance at certain points in the planning process.

It will help if you're open about such inescapable obstacles. A CETA staffer unable to explain a regulation because it's still being refined by a higher group may unintentionally mystify his or her role in an educator's eyes. Quite simply, lay as many cards on the table as you have at a given time. Unavailable data is no excuse for procrastination or noncooperation. And be prepared to explain how data in your field are recorded, stored and received.

As you set up your project, you'll have to record certain information for later reports. This will include statistics and codes relating to the participants and the community (age/grade level, economic disadvantaged status, percentages of minority groups, job codes, etc.). Try to share the tabulation of this data. (See Appendix B).

The autonomous status of CETA prime sponsors and LEAs allows for great variety in local priorities and decisions. So, the community based tailoring of a project becomes part of its specialized data. A prime sponsor representative who deals with several districts may discover that a project granted graduation credit in one community may not receive it in another. Conversely, an educator's proposal for using CETA funds may require a new interpretation, or even a precedent setting challenge, of standing regulations. These "measurements," too, need to be recorded.

SYNERGIZING

A cosponsored project is "cross staffed" from separate systems, and planning partners form new working relationships. In effect, the program forms a kind of "ghost agency" with its own (temporary) hierarchy of personnel and responsibilities. The "agency" is defined by synergy, i.e., its whole effect (the project) is greater than the sum of its parts (CETA and the LEA working separately).

For the life of a project, or as long as a school system and the local CETA representatives work together, the agreements on what's shared between the systems outlines a living and breathing organization. But this organization has no tangible form. To an extent, it's free floating. With no higher agency of its own, it may seem to be without limits.

It can be easy to exploit the synergy. Either partner may try to dictate project components or activities, or either partner may become predatory ("How can I get some of their money?") as they pretend to be cooperative. Jealousy over similar staffing or what may seem to be duplication of efforts may result. Partnerships can be very fragile. Each partner, as in a business or a marriage, must continually work to maintain and improve their relationship.

One of the most formal methods of building and maintaining this relationship is through the linkage agreement or contract. Though this is a necessary component in YETP (Youth Employment and Training Programs) it's a healthy addition to any other kind of cooperative project. Simply, the linkage agreement is a philosophical and legal contract, a promise that contributory activities and goals are mutually understood and will be implemented. It has no prescribed format and may be either financial or nonfinancial. Depending on the nature of the agreement (an ongoing cooperative relationship vs. a discrete program), the language will be

"From what I know of the Labor Market, we're lucky to have a guide with any experience!"

broad or particular. In addition to statements of purpose and identity, the linkage agreement may include pertinent excerpts of state or federal regulations which govern the project and its participants. It can be any length.

A services outline may also be a part of the agreement. This deals with expected resources, participants, and outcomes for the project. Since it is a CETA requirement, the linkage agreement will originate with that agency, and will be signed by at least two representatives: the representative of the political subdivision area of the prime sponsor (county, city, region, state) and a representative from the local school district. Other involved agencies or representatives may also be asked to sign the document, depending upon the project and the organization of the prime sponsor. Summary budget pages, or school board resolutions and other relevant documents will be attached. The synergistic relationship can be further defined by using some kind of diagram of duties, like a new organizational or flow chart.

Above all, acknowledge your similarities and differences, at least verbally. Recognize the situational aspects, the working relationships, and the stricter realities of mandated duties. Comprehensive agreement, no matter how you outline it, is the prescription of the planning process.

Ideally, synergy can accommodate any changes. Short term projects are a good example. The Exemplary Project funding, the Governor's 5% funding, and the 1% CETA Educational Linkage funding, small portions of CETA's annual allotment, were set up to develop pilot and experimental projects. These funds can appear on very short notice. Imagination, speed and friendly efficiency on the part of cosponsors can best put them to use.

BENEFITS

The primary benefits of CETA-LEA programs are plain and simple: participants move toward employability. They are brought closer to job market success through training and counseling. Secondly, a community's public assistance load can be lightened when participants achieve financial independence, and general economic health of the area may improve. Third, a school can't always offer on-the-job experience, but with CETA's help it can. Fourth, CETA doesn't have a large physical plant encompassing technical and/or training equipment, but with LEA cooperation it does.

The secondary benefits affect the agencies more than they do the original students/participants. Educators can approach the job market more directly, and later reapply what they've learned on a special project into their more conventional classroom work. CETA can appreciate what exists in local educational systems, later using them for reference or resource purposes. CETA will also have a clearer picture of what training contributes to a particular job market.

There are even some mildly selfish reasons for cooperating in employability programs. School systems may, in some circumstances, qualify for additional funding (e.g., from foundation aid, secondary vocational aid, special education aid, etc.). Schools may also acquire necessary special equipment because of a joint project, and school staffers can tap the experience and skills of specialized job market counselors and analysts.

CETA, for its part, can save itself some future work by sponsoring or inspiring new training courses as "preventive medicine." CETA can draw on the skills educators may have in dealing with localized minority groups or language communities. And, since CETA's physical resources may be small, it can literally get more for its money by sponsoring projects which use existing resources in accordance with its own mandate.

The benefits derived from cooperation are significant. Most importantly, students/participants are more likely to receive the services they need. In addition, the potential advantages for cosponsors are great. Both kinds of benefits present a powerful argument for cooperation. It simply makes sense to work together.

THE FUTURE

Those fishing strangers we met long ago may have gotten much further along by now. If they're hungrier, or find they can market their catch to a wider population, they may have expanded their cooperation. They may be netting fish instead of hooking them; they may have set up distributive co-ops or licensed wholesalers to disperse their products; they may have taken on more personnel to aid in the harvest. In short, they may have set up a system surpassing what existed before.

Ideally, this is what can happen in CETA-LEA projects. With the knowledge that both CETA and education funds will be available, and with the growing experience of many school systems in blending CETA, state and local funds in many new ways, the beginning focus of projects will probably expand to include a more comprehensive system of support services.

If acquaintanceship already exists between CETA representatives and local educators, it can even obviate some of the nuts and bolts work in the planning process. Valuable programs have been set up by intuition and operated by competent, familiar collaborators who haven't required precise agendas or extensive targeting.

"Synergize" is a verb without a past tense. Once the planning process is understood, and once a project is finished successfully, systems and relationships and expectations are set and can't be discarded. The acquaintances begun with cosponsorship can be maintained on even an informal basis. CETA staffers and educators can begin to "party together" — nurture personal and professional relationships that are based on recognition of shared goals and common benefits.

APPENDIX

There are three different kinds of items in this appendix. Some (A,B) provide standardized information that may be used in any project. Think of them as summaries or references for your planning.

Others (C,D) are offered as suggestions or samples. Since formats for these kinds of project components are not standardized, these items are merely examples of how some agencies draft agreements or budgets.

The last two items (E,F) are worksheets that you may use during the planning process.

"Some of us favor a very direct 'transition to work'."

U.S. DEPARTMENT OF LABOR
Employment and Training Administration

QUARTERLY SUMMARY OF PARTICIPANT CHARACTERISTICS

1. PRIME SPONSOR'S NAME AND ADDRESS

2. TYPE PROGRAM
☐ II - B, C
☐ II - D
☐ III _____
☐ IV _____
☐ VI
☐ VII
☐ Other _____

3. PERIOD COVERED From ____ To ____ (Mo., Day, Yr.)

4. GRANT NO.

FOR REGIONAL OFFICE USE ONLY

CONTRACT KEY								REP. PER.
Prog. Code	Reg.	St.	F.Y.	Project No.	Subj. Proj. No.	Comp. Code	Q or F	M M Y Y
4 5	6	7	8	9	10 11	12 13 14 15 16 17	18	19 20 21 22 23 24 25

Instructions: Items with (*) must add to Line 1 in that column. Item with (**) must be equal to or less than Line 1 in Column D.

Line No.	A. CHARACTERISTICS		COLS. 1	2	3	4	B. TOTAL PARTICIPANTS	TERMINATIONS C. Total	D. Entered Employment
1	TOTAL		W		A	26			
2	SEX*	Male				41			
3		Female				56			
4	AGE*	14 - 15	W		B	26			
5		16 - 19				41			
6		20 - 21				56			
7		22 - 44	W		C	26			
8		45 - 54				41			
9		55 and Over				56			
10	EDUCATION STATUS*	School Dropout	W		D	26			
11		Student *(High School or Less)*				41			
12		High School Graduate or Equiv., No Post H. S.				56			
13		Post High School Attendee	W		E	26			
14	PUBLIC ASST. STATUS	Receiving AFDC *(SSA Title IV)*				41			
15		Receiving SSI *(SSA Title XVI)*				56			
16		Total Receiving Public Assistance	W		F	26			
17	ECONOMIC STATUS*	OMB. Pov. Level or 70% or less LLSIL				41			
18		71% thru 85% of LLSIL				56			
19		86% thru 100% of LLSIL	W		G	26			
20		Above 100% of LLSIL				41			
21	ECONOMICALLY DISADVANTAGED					56			
22	FAMILY STATUS*	Single Parent	W		H	26			
23		Parent in Two-Parent Family				41			
24		Other Family Member				56			
25		Non-Dependent Individual	W		I	26			
26	RACE/ ETHNIC GROUP*	White *(Not Hispanic)*				41			
27		Black *(Not Hispanic)*				56			
28		Hispanic	W		J	26			
29		American Indian or Alaskan Native				41			
30		Asian or Pacific Islander				56			
31	LIMITED ENGLISH SPEAKING ABILITY		W		K	26			
32	MIGRANT OR SEASONAL FARM FAMILY MEMBER					41			
33	VET. GROUP	Veteran				56			
34		Vietnam-Era *(Age 34 or Under)*	W		L	26			
35		Special Disabled				41			
36	HANDICAPPED					56			
37	OFFENDER		W		M	26			
38	DISPLACED HOMEMAKER					41			
39	LABOR FORCE STATUS*	In-School				56			
40		Underemployed	W		N	26			
41		Unemployed				41			
42		Other				56			
43	UNEMPLOYMENT COMPENSATION CLAIMANT		W		O	26			
44	TJTC					41			

E. WAGES OF TERMINEES ENTERING EMPLOYMENT							F. BEFORE PARTICIPATION	G. UPON ENTERING EMPLOYMENT
45	HOURLY WAGE**	No Previous Wage	W		S	26		
46		Less than $3.11				36		
47		$3.11 to $3.49				46		
48		$3.50 to $3.99				56		
49		$4.00 to $4.99	W		T	26		
50		$5.00 to $5.99				36		
51		$6.00 or More				46		

6. SIGNATURE AND TITLE | 5. DATE SIGNED | 7. TELEPHONE NO.

APPENDIX A: CETA DATA RECORDING FORM

This form from the Department of Labor is used to report program and participant data. Review it when you identify target groups and as you operate the project.

The Quarterly Summary of Participant Characteristics is similar to an Annual Report of Detail Characteristics, which has a slightly different format.

APPENDIX B: CETA AND UFARS CODES SUMMARIES

The CETA Cost Code Glossary categorizes the types of expenditures and defines the cost codes.

The Uniform Financial Accounting and Reporting Systems (UFARS) Manual, Chapter III, describes the accounting system under which Minnesota schools operate. Chapter IV explains the coding system.

Both of these forms are essential to your budgeting process, and only partially indicate your accounting needs. In each case, more detailed information may be obtained from the parent agencies.

CETA COST CODES SUMMARY

DESCRIPTION

SECTION I - ADMINISTRATION COSTS

101 **Staff Salaries** - All administrative staff salaries, whether full time or part time. Does not include payments to consultants or overload services, does include sick pay, holiday pay, vacation pay, jury duty, differential pay, etc.

102 **Fringe Benefits** - FICA, pension, hospitalization insurance, life insurance, workers' compensation, unemployment insurance, and similar costs.

103 **Travel and Per Diem** - Travel and per diem costs of the administration staff, whether local or out-of-town, including allowed mileage, parking, etc. Does not include seminar or meeting registration fees. Does not include travel costs of consultants or other non-staff. All costs must be related to administration of the CETA program.

104 **Rent, Utilities, Custodial** - All chargeable space costs necessary for administration of the program, such as: rent, taxes, electricity, water, custodial, building repair, parking lots, and waste removal.

105 **Insurance and Bonding** - Employee bonding, building insurance, public liability insurance, fire and theft insurance.

106 **Staff Training** - Payments to consultants or institutions for training of staff in their duties plus costs of books and/or supplies and/or facilities required for this training. Should also include supplies and materials used for training conducted by Prime Sponsor.

107.1 **Equipment Purchase** - Equipment purchased other than equipment for participant training. Cost includes any freight and/or installation costs. Prior approval is required for each individual purchase of non-expendable property.

107.2 **Equipment Rent** - Rental of equipment other than equipment used for training, supportive or manpower services.

107.3 **Equipment Repair** - Repair and maintenance of equipment purchased under 107.1 above.

108 **Operating Costs** - Office supplies, postage, telephone and telegraph, printing, subscriptions and books (except for participant training), seminars and other costs generally associated with communication and supplies.

109 **Other Administrative Costs** - Consultants, advertising, public relations and data processing. Other administrative costs not otherwise classified includes Administration Costs of Sub-contracts.

SECTION II - ALLOWANCES

201 **Incentive Allowances** - Incentive allowance of $30/week to be paid public assistance recipients enrolled in classroom training.

202 **Basic Allowances** - Allowance equal to or greater than the higher of the State or Federal miniumum wage which is paid to the particpant for each hour of class attendance or excused absence.

203 **Dependents Allowances** - Dependent allowance of $5 per week for each dependent over two, up to a maximum of four additional dependents, for a total of $20 for six or more dependents provided to participants receiving the basic allowance.

104 **Additional Allowances** - Additional reasonable allowances paid to participants to cover the extraordinary costs of participation in an activity. Such payments may be allowable on an individual basis for local transportation, meals, inter-community travel and lodging when allowed for by Prime Sponsor policy.

SECTION III - WAGES

301 **OJT Wages** - Reimbursement to public or private non-profit employers for wages of the participant. Reimbursement may not exceed 50 percent of the participants' wages. **Note:** the combined reimbursement to employers for OJT wages (301), OJT Reimbursement (509), and fringe benefits (401) may not exceed 50 percent of the participant's wages.

302 **WE Wages** - Wages paid under the work experience program for actual hours worked. Must be at least State or Federal minimum wage, whichever is highest.

303 **PSE Wages** - Wages paid under the public service employment program for actual hours worked. Must be public or private nonrofit employers who provide public services as defined in 94.4 of the Federal Regulations.

SECTION IV - FRINGES

401 **Fringe Benefits** - Costs for FICA, workers' compensation insurance, etc., for participants. All participants enrolled in classroom training must be covered by workers' compensation. Includes payments for sick leave, vacation, holding pay, payments for court leave, military leave, compensatory leave, etc.

SECTION V - WORKSITE SUPERVISION

501 **Wages** - Salaries and wages of supervisory staff for time related to supervision of participants. Includes sick pay, vacation pay, and holiday pay.

502 **Fringe Benefits** - FICA, pension, hospitalization insurance, worker's compensation, unemployment insurance, and similar costs related to salaries in 501.

Appendix B Continued

SECTION VI - TRAINING

601 **Staff Salaries** - Salaries of instructing staff, including sick pay, holiday pay.

602 **Fringe Benefits** - FICA, pension, hospitalization insurance, life insurance, workers' compensation, unemployment insurance and similar costs.

603 **Travel and Per Diem** - Travel and Per Diem costs of the instruction staff which are an integral part of the instruction.

604 **Tuition and Fees** - Costs of classes and seminars for participants.

605 **Books and Materials** - Materials and equipment or tools purchased and given to participants for training purposes. Tools will be given to participants upon successful completion of the activity.

606.1 **Training Equipment Purchase** - Instructional equipment purchased, including any freight and/or installation costs. Prior approval is required for each individual purchase. Prime Sponsor staff will make approval determinations.

606.2 **Training Equipment Rent** - Rental cost of instructional equipment.

606.3 **Training Equipment** - Maintenance and Repair - Maintenance and repair costs of instructional equipment.

607 **Other Training Costs** - Instructional books and other aids and supplies used by an instructor in the course of training. Instructional costs not otherwise classified, including Training Costs of Sub-contracts.

608 **OJT Reimbursement** - Reimbursement to public and private non-profit employers for OJT related training costs not to exceed 50 percent of the participant's salary. Reimbursement to private for profit employers for the extraordinary costs of recruiting, training and supportive services which are over and above those normally provided by the employer. Reimbursement to private for profit employers may not exceed 50 percent of the participant's wages.

609 **Rent, Utilities, Custodial** - All chargeable space, utility, custodial costs necessary for the provision of classroom training.

SECTION VII - SUPPORTIVE SERVICES

701 **Staff Salaries** - Salaries of staff for time in providing supportive services for participants whether or not the costs of the actual services provided are borne by the program (e.g., the referral of participants to other organizations for the provision of supportive services).

702 **Fringe Benefits** - FICA, pension, hospitalization, etc., costs applicable to supportive services staff salaries.

703 **Travel and Per Diem** - All travel and per diem costs relating to participants supportive services.

704 **Participant Transportation** - Cost of transporting participants to and from program sponsored functions and, when necessary, during initial employment days of participants after job placement.

705 **Child Care** - Cost of providing child care services for participants while participating in programs.

706 **Health and Medical Services** - Costs for physical examinations, prescriptions, eye glasses, dental care, hearing aids, etc., to the extent considered necessary for participants' continued participation in the program and job entry.

707 **Legal Aid** - Miscellaneous legal service as necessary to qualify for job entry.

708 **Other Supportive Services** - Approved supportive services not otherwise classified including Supportive Service Costs of Sub-contracts.

709 **Rent, Utilities, Custodial** - All chargeable space, utility, custodial costs necessary for the provision of supportive services.

SECTION VII - MANPOWER SERVICES

751 **Outreach, Intake and Assessment** - Salaries of Manpower Services staff for time involved in recruitment, enrollment and assessment of participants and prospective participants.

Orientation - Salaries of Manpower Services staff for time involved in orientation of participants to the CETA program.

Counseling - Salaries of Manpower Services staff engaged in counseling participants concerning training, job possibilities, personal problems, etc.

Job Development - Salaries of Manpower Services staff engaged in development of jobs for participants.

Job Placement - Salaries of Manpower Services staff engaged in placement of participants in jobs.

Follow-Up - Salaries of Manpower Services staff for time involved in counseling and follow-up of participants after termination. This follow-up is not necessarily restricted to participants placed in jobs.

752 **Fringe Benefits** - FICA, pension, hospitalization and similar costs of Manpower Services staff.

753 **Travel and Per Diem** - All travel and per diem costs of the Manpower Services staff.

754.1 **Equipment Purchase** - Equipment purchased, including any freight and/or installation costs, which is used in the provision of manpower services such as job seeking skills training, etc. Prior approval is required for each purchase. Prime Sponsor staff will make approval determinations.

754.2 **Equipment Rent** - Rental cost of manpower services equipment.

754.3 **Equipment, Maintenance** - Maintenance and repair costs of equipment purchased under account 754.1.

755 **Operating Costs** - Supplies, postage, telephone and telegraph, printing books and other costs generally associated with communication and supplies that are directly associated with the provision of manpower services.

"Better speed it up, fellas—Pharoah isn't going to allow any carry-in to next year."

Appendix B Continued

756 **Other Service Costs** - Advertising for outreach and other manpower service costs not otherwise classified. Includes Manpower Services Cost of Sub-contracts.

757 **Rent, Utilities, Custodial** - All chargeable space, utility, custodial costs necessary for the provision of manpower services.

UFARS CODES SUMMARY

CHAPTER III

GENERAL DESCRIPTION OF THE FINANCIAL ACCOUNTING SYSTEM

A. CASH, ACCRUAL AND MODIFIED ACCRUAL BASES OF ACCOUNTING

1. **Cash Basis.** The cash basis of accounting is the most elementary form of accounting and is used typically by individuals and small businesses. Under this basis, any cash received is classified as a receipt and cash spent is classified as a disbursement. This accounting system controls only transactions involving cash.

   The principal advantage of cash accounting is its simplicity. Its weakness is that it makes no provision for non-cash accounting transactions and, as a consequence, accounting reports provide inadequate information for control purposes and analysis of financial condition.

   Cash basis accounting is not acceptable for school district fund accounting in accordance with generally accepted accounting principles and M.S. 121.902.

2. **Accrual Basis.** The accrual basis of accounting was developed to eliminate the deficiencies of cash basis accounting. Under the accrual basis of accounting, revenues are recorded when earned regardless of when the revenues are actually received and expenditures are recorded as soon as they become liabilities, regardless of when the payment is actually made.

   Accrual accounting more approximately reflects the financial condition of the district. In accrual accounting, adjustments are made to the records to account for non-cash transactions.

3. **Modified Accrual Basis.** Modified accrual accounting is a variation of the accrual basis. The modified accrual basis of accounting is defined as that method of accounting in which expenditures are recorded on the accrual basis, except in the instances discussed below:
   - Inventory items may be expensed at time of purchase or at time the items are used.
   - Interest on long-term debt is recorded on its due date and not accrued.
   - The encumbrance method of accounting for expenditures may be adopted, representing an additional modification to the accrual method of accounting. For further explanation of encumbrances, refer to section G in this chapter.

   Under the modified accrual basis of accounting, revenues are recorded as received in cash except for:
   - Revenues subject to accrual which means that revenues are both measurable and available (a resource that can be used to finance operations during the year).
   - Revenues of material amounts that have not been received at the normal time of receipt.

B. MODIFIED ACCRUAL BASIS OF ACCOUNTING AS APPLICABLE TO MINNESOTA SCHOOL DISTRICTS

1. For Minnesota school districts, expenditures are to be recognized and recorded in accordance with M.S. 121.906 as enumerated below.
   - There shall be fiscal year-end recognition of expenditures and the related offsetting liabilities recorded in each fund in accordance with the uniform financial accounting and reporting system for Minnesota school districts (M.S. 121.906, Subd. 2).
   - Purchase orders, itemized in detail, for other than inventory supply items, which are issued to outside vendors and based on firm prices shall be recorded as expenditures in the fiscal year designated at the time of issuance of the order (M.S. 121.906, Subd. 3).
   - Inventory supply items may be recorded as expenditures at the time of issuance of the purchase order or at the time of delivery to the school district's subordinate unit or other consumer of the item (M.S. 121.906, Subd. 4). See further discussion on inventory by referring to account definition (account number 1.30) found in chapter seven.
   - Salaries and wages shall be recorded as expenditures in the fiscal year in which the personal services are performed (M.S. 121.906, Subd. 5).
   - Other payable items shall be recorded in the fiscal year in which the liability is incurred (M.S. 121.906, Subd. 6).
   - Deviations from the principles set forth in this section shall be evaluated and explained in footnotes to audited financial statements (M.S. 121.906, Subd. 7).

2. For Minnesota school districts, revenues are to be recognized and recorded in accordance with M.S. 121.904 as enumerated below:
   - All current levies of local taxes, including portions assumed by the state, shall be recognized as receivable at the beginning of the calendar year during which collection normally takes place. Such receivables shall be reserved (deferred - see balance sheet account number 2.35 in chapter seven) for use in the subsequent fiscal year. Payments of current taxes including but not limited to March personal property tax settlements, received prior to July 1, shall be recorded as revenue to be earned as of July 1, with appropriate adjustments to the receivables and the reserves for such taxes. All current taxes received prior to July 1 plus the balance of the reserves shall be recognized as revenue as of July 1 (M.S. 121.904, Subd. 4).
   - Foundation aid, endowment fund apportionment, and guarantee aid shall be recognized as revenue of the fiscal year for which the aids are designated by statute (M.S. 121.904, Subd. 5).
   - Transportation aids, including depreciation aid, and any other categorical aids not otherwise provided for in this section shall be recognized as revenue of the fiscal year for which these aids are designated by statute (M.S. 121.904, Subd. 6).
   - Summer school aids shall be recognized as revenue and recorded as receivables in proportion to the total number of summer school days in each fiscal year in which summer school session occurs (M.S. 121.904, Subd. 7).
   - "Categorical reimbursement" aids are those aids for which the expenditures of the prior fiscal years are used only for determination of the amount. These aids shall be recognized as revenues and recorded as receivables in the fiscal year designated for payment (M.S. 121.904, Subd. 8). This is the traditional reimbursement funding method and is still applicable for such aids as adult vocational and secondary vocational. Once these aids change to "current funding" basis, revenue shall be recognized in the fiscal year during which the eligible expenditure is recognized.
   - Interest shall be recognized in the fiscal year during which earned and shall be allocated proportionately to the funds from which the resources were invested (M.S. 121.904, Subd. 9).

Appendix B Continued

- Federal aids or grants shall be recognized as revenues in the fiscal year during which the eligible expenditures are recognized (M.S. 121.904, Subd. 9).
- State aids or grants that are paid as a matching of an expenditure shall be recognized as revenue in the fiscal year during which the eligible expenditure is recognized (M.S. 121.904, Subd. 11).
- Other revenues not specified shall be recognized as revenue in the fiscal year earned (M.S. 121.904, Subd. 12).
- Deviations from the principles set forth in this section shall be evaluated and explained in footnotes to audited financial statements (M.S. 121.904, Subd. 13).

C. FUNDS AND FUND ACCOUNTING

A fund is an independent accounting entity having its own assets, liabilities, encumbrances outstanding, fund balance, revenues, expenditures and encumbrances. It is established to account for those specific resources provided for the attainment of particular public objectives as designated by statute or regulation.

Eight different funds are described in this manual. A district may use additional funds for its own internal recordkeeping. For example, a local district may maintain separate funds for federal programs, unemployment insurance, bus account, etc. When reporting to the State, district's funds will have to be grouped appropriately into the eight funds provided below.

Separate records should be kept in the following funds for school boards that maintain the services involved:

Fund 1	General Fund
Fund 2	Food Service Fund
Fund 3	Pupil Transportation Fund
Fund 4	Community Service Fund
Fund 5	Capital Expenditure Fund
Fund 6	Building Construction Fund
Fund 7	Debt Redemption Fund
Fund 8	(Not Currently Used)
Fund 9	Trust and Agency Fund

Post-secondary (AVTI) schools maintain funds which parallel the funds in elementary-secondary districts. The post-secondary funds are numbered as follows:

Fund 11	General Fund
Fund 12	Food Service Fund
Fund 13	Pupil Transportation Fund
Fund 14	Community Service Fund
Fund 15	Capital Expenditure Fund
Fund 16	Building Construction Fund
Fund 17	Debt Redemption Fund
Fund 18	(Not Currently Used)
Fund 19	Trust and Agency Fund

D. ACCOUNT GROUPS

An account group is a self-balancing group of accounts. An account group is not a fund. Account groups are established to account for general fixed assets and long-term indebtedness. By contrast, a fund comprises resources and obligations which are segregated to carry out specific activities, e.g., Food Service Fund, Pupil Transportation Fund, etc.

1. **General Fixed Asset Group.** The general fixed asset group comprises the accounts maintained for a district's investment in land, land improvements, buildings, equipment and construction work in progress. These assets are recorded in the general fixed asset group of accounts at cost except where the items have been received as gifts. Fixed assets acquired by gift should reflect the appraised value at the date of receipt.
2. **General Long-Term Debt Group.** The long-term debt group comprises the accounts maintained for the long-term debt. Long-term debt is composed of outstanding bonds, state loans payable, and severance and separation pay payables.

E. BASIC ACCOUNTING EQUATION

Financial accounting is based on the principle that what is owned less what is owed equals equity. This principle can be stated in two basic accounting equations:

1) Fund Balance = Assets − Liabilities − Encumbrances Outstanding

2) Beginning Fund Balance + Revenues − Expenditures − Encumbrances = Ending Fund Balance

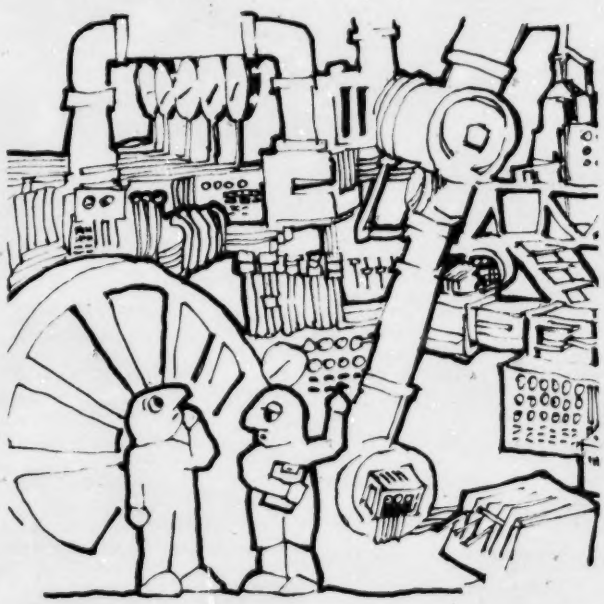
These equations present a self-balancing group of accounts and can be added to or subtracted from as long as the same amount is added or subtracted on both sides of the equation.

The accounting equation accounts can be defined as follows:

- assets are items of value which a district owns.
- liabilities are debts the district owes.
- encumbrances outstanding are outstanding purchase orders and unfulfilled commitments that are itemized in detail and issued to outside vendors. Encumbrances outstanding are shown on the balance sheet on a separate line between liabilities and fund balance.
- fund balances are the excess of assets over liabilities and encumbrances outstanding.
- revenues are receipts and receivables used by a district for the current year's operations and are derived from taxes, aids and other sources.
- expenditures are disbursements and liabilities incurred by a district for the current year's operations.
- encumbrances are purchase orders and unfulfilled commitments that are itemized in detail, are issued to outside vendors, and are the current year's operations.

F. DEBITS AND CREDITS

In a double entry accounting system, each financial transaction of a district increases or decreases the balances of two or more accounts (assets, liabilities, encumbrances outstanding, fund balances, revenues, expenditures, encumbrances) in one or more district funds. These increases or decreases to accounts are expressed as debits and credits.



"This is one of our simpler designs."

Appendix B Continued

A transaction can be analyzed by determining which accounts have been increased or decreased. Taking the basic accounting equation accounts, the rules for debiting and crediting are as follows:

1) Assets - debit to increase
- credit to decrease

2) Liabilities - credit to increase
- debit to decrease

3) Encumbrances Outstanding
- credit to increase
- debit to decrease

4) Fund Balances - credit to increase
- debit to decrease

5) Revenues - credit to increase
- debit to decrease

6) Expenditures - debit to increase
- credit to decrease

7) Encumbrances - debit to increase
- credit to decrease

Each transaction has at least one debit and at least one credit and the total debit amounts must equal the total credits.

The usual debit and credit balances in a district's accounts are as follows:

- The value of an asset is recorded on the debit side of the account.
- The amount of liability is recorded on the credit side of the account.
- The amount of encumbrance outstanding is recorded on the credit side of the account.
- The fund balance is recorded on the credit side of the account.
- The amount of revenue is recorded on the credit side of the account.
- The amount of expenditure is recorded on the debit side of the account.
- The amount of encumbrance is recorded on the debit side of the account.

G. ENCUMBRANCE SYSTEM

The encumbrance system is a procedure used in fund accounting for school systems to avoid the possibility of over-expenditure of an appropriation. Since the appropriation is the amount authorized to be expended for a specific purpose, it is important that expenditures be kept within that amount. Encumbrances function as temporary commitments which have the effect of reducing the amount available for further obligations.

Under the encumbrance method, commitments such as purchase orders and contracts are recorded in addition to expenditures made or accrued. When the actual expenditure takes place, the accounts are adjusted for any difference between the actual expenditure and the commitment previously recorded. An outstanding encumbrance is recognized as an expenditure and the related obligation is carried until liquidation by replacement with an actual liability or until cancellation.

Use of the encumbrance system for Minnesota school districts precludes districts from using "blanket" purchase orders as specified in M.S. 121.906, Subd. 3. The statute specifically states that purchase orders (encumbrances) must be issued to outside vendors and must be based on firm prices to qualify as an expenditure.

CHAPTER IV
THE CODING SYSTEM

This coding system has been adapted from the one used in the U.S. Office of Education 1957 publication entitled **FINANCIAL ACCOUNTING FOR LOCAL AND STATE SCHOOL SYSTEMS.** The codes provide the following information about an account:

1. Whether accounts are balance sheet accounts or are revenue, expenditure or encumbrance accounts. Code numbers 1-9 are reserved for balance sheet accounts; code numbers 10-99 for revenue accounts and code numbers 100-1500 for expenditure and encumbrance accounts.
2. To which type and source a revenue account belongs. Revenue accounts are classified in the following groups:

CODE SERIES	ACCOUNT
10-20	Local and County Revenue Sources
30-30.1	State Revenue Sources
30.2-40	Federal Revenue Sources
50	Bonds and State Loans
70	Sale and Other Conversions of Assets
80-90	Interdistrict Revenue
95	Transfer From Other Funds

3. To a limited extent to which function, program, and object an expenditure or encumbrance account belongs. Expenditure and encumbrance accounts are classified into the following groups:

CODE SERIES	ACCOUNT
100- 199	Administration
200- 299	Instruction
300- 499	Attendance and Health Service
500- 599	Pupil Transportation
600- 699	Operation of Plant
700- 799	Maintenance of Plant
800- 899	Fixed Charges
900- 999	Food Service
1000-1099	Student Body Activities
1100-1199	Community Service
1200-1299	Capital Outlay
1300-1399	Debt Service
1400-1499	Interdistrict Expenditures
1500	Transfer To Other Funds

4. In which fund an account is classified. As indicated in Chapter Three, funds are numbered as follows:

1. General Fund
2. Food Service Fund
3. Pupil Transportation Fund
4. Community Service Fund
5. Capital Expenditure Fund
6. Building Construction Fund
7. Debt Redemption Fund
8. (Not Currently Used)
9. Trust and Agency Fund

For post-secondary (AVTI) schools, funds are numbered as folows:

11. General Fund
12. Food Sevice Fund
13. Pupil Transportation Fund
14. Community Service Fund
15. Capital Expenditure Fund
16. Building Construction Fund
17. Debt Redemption Fund
18. (Not Currently Used)
19. Trust and Agency Fund

When a fund number is prefixed before a basic code number, separated by a dash, the number indicates in which fund the account is classified. Other features of the coding system are:

1. The system can be expanded both as to number of funds and as to subclassification under any account. To subdivide an account it is necessary to repeat the account number in the subaccount and add a decimal fraction.
2. Identical items of assets, liabilities, encumbrances outstanding, fund balances, revenues, expenditures and encumbrances have the same basic code number in each fund. The only difference is the number identifying the fund.
3. Accounts are arranged in an ascending order of numerical values and, therefore, can be located quickly in the outline if only the code number is known.

APPENDIX C. SAMPLE BUDGET PAGES

Below is a summary budget from a summer career-exploration program sponsored by Lakes Cooperative Center (Detroit Lakes), Mahube Community Council, Inc. (Detroit Lakes), and the Rural Minnesota CEP prime sponsor.

The budget on page 19 has been taken from a program operated jointly by 916 Vocational Center, White Bear Lakes Schools, Ramsey County CETA, Quad Counties CETA and the Division of Vocational Rehabilitation. It is a summary of income and expenditures.

The summary budget on page 20 is from a cooperative program funded through Lakes Cooperative Center and Rural Minnesota CEP. The Linkage Agreement for this project appears as Apendix D.

SUMMER CAREER EXPLORATION PROGRAM
SUMMER 1978

Income to Lakes Cooperative Center for Education Component

Summer School Foundation Aid		$10,500.00
SPEDY (CETA Summer Program for Economically Disadvantaged Youth)		8,333.00
	TOTAL INCOME	$18,833.00

Expenditures by Lakes Cooperative Center for Education Component

Education staff salaries and benefits		$ 9,696.00
Clerical/Custodial Staff		500.00
Supplies/Materials/Telephone		3,517.00
Staff Travel		2,400.00
Transportation for Enrollees		550.00
Food for Enrollees		2,170.00
	TOTAL EXPENDITURES	$18,833.00

Income to Mahube (Mahnomon, Hubbard & Becker Counties) Community Council for Student Stipends

(Students were paid minimum wage for 60 hours of structured education plus 240 hours of work experience.) Students received ½ credit toward graduation for this experience.

SPEDY		$151,860.00
GYP		75,927.00
	TOTAL INCOME	$227,787.00

Expenditures by Mahube Community Council for Student Stipends

Salary for public sector federal youth employment program		$131,096.00
Fringe benefits for public sector federal youth employment program		14,158.00
Salary for public sector state youth employment program		68,527.00
Fringe benefits for public sector state youth employment program		7,400.00
Salary and fringe benefits for private sector federal employment program (50% of wages paid by employer		6,606.00
	TOTAL EXPENDITURES	$227,787.00

SUMMER LIFETIME SKILLS PROGRAM
SUMMER 1978

This budget reflects a program sponsored and operated cooperatively by a school district, a vocational center, to CETA prime sponsors and the Division of Vocational Rehabilitation. While many programs are developed with fewer agencies participating, this example illustrates how a variety of interests can be served both programatically, and fiscally.

SOURCES OF INCOME	
White Bear Lake Schools	
SPEDY (Summer Program for Disadvantaged Youth)	$ 858.00
Independent School District # 624 General Fund	256.00
	$1,114.00
916 Vocational Center	
State Summer School Aid	$ 3,300.00
SPEDY (Planning funds)	142.00
YETP (Youth Employment Training Program)	750.00
State Secondary Vocational Handicapped Aid	166.00
Special Education Aid	4,981.00
Special Mill Levy for Special Education	2,165.00
	$11,504.00
Quad Counties CETA	
GYP	$1,113.00
	$1,113.00
Division of Vocational Rehabilitation	
Case Service Funds	$1,168.00
	$1,168.00
Ramsey County CETA	
SPEDY	$ 8,347.00
SPEDY	200.00
GYP (Governor's Youth Program)	1,600.00
	$10,147.00
Grand Total	$25,046.00

ESTIMATED EXPENDITURES	
White Bear Lake Schools	
Salary for Special Education Personnel (Liaison with school-year program)	$ 256.00
Travel for Personnel	90.00
Field Trip Travel for Students	540.00
Supplies & Miscellaneous	228.00
	$1,114.00
916 Vocational Center	
Orientation for Students & Parents Prior to the Program	$ 142.00
Vocational Special Education Instructor-Coordinator	750.00
3 Special Education Instructors	6,696.00
2 Special Education Paraprofessionals	1,920.00
Personnel Travel	996.00
Supplies and Materials	1,000.00
	$11,504.00
Quad Counties CETA	
2 Participants (students) for 6 weeks at $2.65/hour	$1,113.00
	$1,113.00
Division of Vocational Rehabilitation	
3 Participants Salary & Fringe (DVR eligible participants)	$1,168.00
	$1,168.00
Ramsey County CETA	
15 Participants (students) for 6 weeks at $2.65/hour	$ 8,347.00
Services to Clients	200.00
Counselor and Work Trainer Assistant	1,600.00
	$10,147.00
Grand Total	$25,046.00

This budget reflects a program sponsored and operated cooperatively by a school district, a vocational center, to CETA prime sponsors and the Division of Vocational Rehabilitation. While many programs are developed with fewer agencies participating, this example illustrates how a variety of interests can be served both programatically, and fiscally.

SECONDARY PLACEMENT TRANSITION SEVICES (SCHOOL YEAR 1978-1979)

Income for Education Component

Secondary Vocational Aid		$12,133.00
YETP (CETA funding directed at In-School Youth — allocated to member districts by CETA Prime Sponsor)		12,133.00
	TOTAL INCOME	$24,266.00

Expenditures for Education Component

Placement Specialist salary and benefits		$18,480.00
Staff Travel		2,500.00
Supplies/Materials, Resource Speakers etc.		3,286.00
	TOTAL EXPENDITURES	$24,266.00

Student salaries and expenditures not applicable to this project.

APPENDIX D. SAMPLE LINKAGE AGREEMENTS

Documents in this appendix are samples of linkage agreements. The first is an agreement between Lakes Cooperative Center and Rural Minnesota CEP. The second is a YETP linkage agreement between Ramsey County CETA and Mounds View School District. Note that in each case the cosponsors have seen fit to include different kinds of additional information.

IN-SCHOOL PROGRAM AGREEMENT BETWEEN LAKES COOPERATIVE CENTER #981 AND RURAL MINNESOTA CEP, INC.

This Agreement is entered into by Rural Minnesota CEP, Inc., hereinafter CEP, and Lakes Cooperative Center #981, hereinafter the LCC, to define responsibilities for operation of the 1978/79 In-School Program for the participating districts of Audubon #21, Detroit Lakes #22, Frazee #23, Lake Park #24, Pelican Rapids #548, and Perham #549. This program is funded under Title III, Part C, Subpart 3 of the Comprehensive Employment and Training Act of 1973, as amended. The purpose of this program is to provide services designed to make a significant, long-term impact on the structural unemployment problems of youth as well as to enhance their job prospects and career opportunities.

MAINTENANCE OF EFFORT

It is agreed and assured by the parties to this agreement that services to be provided with funds made available under the Comprehensive Employment and Training Act will not supplant, but rather will supplement, services already provided by the District with Federal, State and local funds.

TARGET GROUP, SERVICES AND ACTIVITIES

Services offered will be provided to youth aged 14-21. First priority for enrollment will be given to youth aged 16-19; enrollment of youth aged 14-15 and 20-21 will be determined on an individual basis. Career Employment Experience and selected transition services, as per Federal Regulations, will be available only to disadvantaged youth. Other transition services, if specified in this agreement, will be available to both disadvantaged and nondisadvantaged youth. First priority will be given, however, to those who are economically disadvantaged.

It is understood and agreed upon by both parties that the services and activities delineated in this agreement will be provided from July 1, 1978, to June 30, 1979. During this period of time, the Lakes Cooperative Center #981 elects to provide the following services to eligible youth: (please check either or both).

Career Employment Experience (CEE)
(On-the-Job Training in the private sector and Work Experience in the public sector.) All CEE programs will be operated and administered by Rural Minnesota CEP in accord with the attached In-School program guidelines.

Transition Services (Refer to and complete pages 3-5)
Transitional Services will be operated and administered by the District, in accord with additional provisions as set forth on pages 3 and 4 of this Agreement.

Allocation

The 1978/79 In-School Program allocation for LCC #981 is $12,133.00* If the Center decides that both CEE and Transition Services should constitute its In-School Program, then a minimum of $927.00 must be expended for CEE. $927.00 is the amount required to fund one In-School youth for the period of one school year in CEE. Lakes Cooperative Center #981 elects to apportion its allotment as follows:

CEE	
Transition Services	$12,133.00
TOTAL	$12,133.00

Appendix D Continued

ASSURANCES

The following assurances are made by CEP and the LCC:

- Enrollees in the program will be placed in constructive work experience positions which will improve their ability to make career decisions and which will provide them with basic work skills needed for regular employment.
- Job information, counseling, guidance, and placement services will be made available to participating youth.
- Jobs provided under this program will be certified by a District counselor as relevant to the educational and career goals of enrollees.
- Enrollees will be informed of employment and training services which are available locally to assist them in obtaining employment.
- This agreement has been reviewed by the appropriate regional youth council.

TERMINATION OF AGREEMENT

This Agreement may be terminated by either party thirty days after written notification of intent to terminate has been made. This agreement shall remain in effect from July 1, 1978, through June 30, 1979, unless otherwise terminated or modified by the parties hereto.

Director _____ District # _____

Town _____ Date _____

_____ Date _____
Director, Rural Minnesota CEP, Inc.

*This is a preliminary allocation. It is subject to change on the basis of Dept. of Labor allocations to RMCEP for FY '79.

ADDITIONAL PROVISIONS FOR FINANCIAL AGREEMENTS

Lakes Cooperative Center #981 elects to provide to eligible youth the following transition services(s) which is designed to prepare and assist youth to move from school to unsubsidized jobs in the labor market:

1. As Attached (#1), Memorandum, March 30, 1978, State Dept. of Voc. Ed.
2. _____
3. _____

(Refer to page 5 of possible transition services. The LCC may choose to provide any or all of these serevices. Attach additional pages as necessary.)

*1. Description of procedure for delivery of service: As attached (#2), Job Description for Secondary Placement Specialist

Service	Procedure
1. _____	_____
	_____
	_____
2. _____	_____
	_____
	_____
3. _____	_____
	_____
	_____

2. Number of particpants to be served 400

3. Frequency of service delivery Continuous thru school year.

4. Person(s) responsible for providing service
   1. _____
   2. _____
   3. _____

Appendix D Continued

Title III In-School Youth Program
Transitional Services Budget

Total Allocation for LCC #981 = $12,133.00

Cost Category	Acct. No.	Project Budget Total
500's TRAINING:		
Books and Classroom Material	540	143.00
Other Training Costs (i.e., guest speakers, tutoring costs, etc., please specify)	580	1,500.00
TOTAL 500's		$ 1,643.00
Job Information Center (special telephone)		
600's SERVICE TO CLIENTS:		
Client Cost —		
Transportation	601	
Client Transportation miles per week, per mile, per weeks		
Medical or Health Service	603	
Subsistance	607	
Other (i.e., safety equipment, books and materials to be retained by client)	609	
Service Staff Costs —		
Salaries and Wages	638	7,500.00
Employer's Share of Fringe	640	1,740.00
Service Staff Travel	658	1,250.00
TOTAL 600's		$10,490.00
TOTAL PROJECT COSTS		$12,133.00

Back-Up Information

The following requests for back-up information on service staff costs are necessary for our accounting purposes. Please supply all pertinent information as requested.

Staff Service Salaries and Wages

(1) Budget Item Number	(2) Position (Please Specify)	(3) Salary per Week or per Hour	(4) No. Weeks or No. Hours	(5) Total Amount
638	Placement Specialist	$375 per wk	20 weeks	$7,500.00

TOTAL — SERVICE STAFF SALARIES AND WAGES

Employer's Cost of Fringe Benefits for Staff:

FICA ____ % x $ ____	____
Workmen's Compensation 4 % x $ 15,000.00	600.00
Other (Specify) Helth $1,020.00, LTD $120.00	1,140.00
Service Staff Travel (Please attach documentation)	1,250.00
TOTAL — EMPLOYER'S COST OF FRINGE BENEFITS FOR SERVICE STAFF	$ 2,990.00
TOTAL SERVICES TO CLIENTS SERVICE STAFF	$10,490.00

Appendix D Continued

SUBGRANT AGREEMENT BETWEEN RAMSEY COUNTY AND MOUNDS VIEW SCHOOL DISTRICT

Ramsey County, hereafter referred to as the "County" and the Mounds View School District, hereafter referred to as the "Subgrantee" enter into this agreement for the period of October 1, 1978 through September 30, 1979.

WITNESSETH

WHEREAS, the County is responsible for the administration of the Youth Employment and Training Program (YETP) under Title III of the Comprehensive Employment and Training Act (CETA), and

WHEREAS, the YETP regulations require coordination between local Education Agencies (LEA's) and the County as a CETA Prime Sponsor in the administration and operation of In-School Youth Programs, and

WHEREAS, the County and the Subgrantee share a commitment to achieve the goals of the YETP program which are to "enhance the job prospects and career opportunities of young persons to enable them to secure unsubsidized employment in the public and private sectors of the economy", and

WHEREAS, the County is desirous of entering into a financial LEA Agreement with the aforementioned Subgrantee for provision of employment and training related services to eligible youth, and

WHEREAS, the Subgrantee certifies it is capable and desirous of providing the portion of those services as set forth in this Agreement, and

WHEREAS, the YETP grant, as approved by the Department of Labor allows for $6,000.00 to be allocated to the Subgrantee for Career Development activities, and $4,000.00 for Subgrantee administrative costs, and

WHEREAS, the County has funded a CETA Youth programs Coordinator position, utilizing CETA Title II and VI funds, with the Subgrantee to provide a portion of the services necessary to carry out the YETP program services as well as on-going CETA Title I youth programs, and

NOW, THEREFORE, IT IS AGREED by and between the parties hereto that:

1. The Subgrantee agrees to provide the following services in the implementation of the CETA YETP progam:
   a. recruitment of eligible target group youth
   b. distribution of Application/Income Declaration Forms to appropriate schools and youth serving agencies
   c. processing of all Application Forms through the Ramsey County CETA office for determination of eligibility
   d. notifying youth of their eligibility status
   e. interviewing all eligible youth, and, based on fund availability, placing them into in-school jobs or the OJT experimental program based on youths' interests, aptitudes, ease of transportation, and need for program.
   f. identifying meaningful work sites for youth employment and coordinating the placement of youth into those work sites
   g. providing orientation to work site supervisors or employers as to purpose of the program, work hours, payroll procedures, child labor laws, and the importance of providing feedback on the youth's performance
   h. explaining to employing agencies the need for timely and accurate enrollment and termination data; stating that overtime hours worked are the responsibility of that agency; and explaining that hours worked beyond a youth's termination from the CETA program are also the responsibility of that agency
   i. monitoring work sites to determine that the goals of the programs are being met
   j. arranging for the collection of time sheets and the distribution of pay checks in a timely and accurate manner
   k. arranging for completion of OJT contracts in the Experimental program, collecting invoices from OJT employers, making payments to OJT employers for approved reimbursed costs, and submitting invoices to Ramsey County CETA for actual OJT expenditures on a quarterly basis
   l. submitting the following required reports and others as assigned by Ramsey County CETA:
      1. youth applications
      2. age certificates
      3. W-4 tax forms
      4. statement of certification
      5. timesheets
      6. job descriptions
      7. work site agreement
      8. termination forms
      9. quarterly rosters (data sheets)
      10. weekly activity summary logs
   m. monitoring utilization of allocation of hours as allocated by Ramsey County CETA for the duration of the program and as amended; utilization of hours beyond the allocation allowed will be the responsibility of the Subgrantee
2. The Subgrantee agrees to provide the following career employment experience opportunities:
   - constructive work experience, which will improve youths' abilities to make career decisions and which will provide them with basic work skills needed for regular employment
   - job information, counseling, guidance and placement services
3. The Subgrantee assures that job and career employment experience opportunities provided under YETP will be certified by the Subgrantee as relevant to the educational and career goals of participating youths.
4. The Subgrantee assures that services and/or funds received pursuant to this Agreement will not supplant State and/or local funds expended for the same purpose, but will be used to provide new and/or expanded services as described in Item 2 of this Agreement.
5. The Subgrantee assures that the YETP In-School program will be integrated to the greatest extent possible into existing career education and vocational education school district programs; and that YETP funds made available for career employment experience services will be used to expand and improve those services, under a cost allocation plan approved by the County and the Subgrantee.
6. The Subgrantee further agrees to comply with the Maintenance of Effort provisions in Section 97.719(c) (i)-(vii) of the CETA YETP Federal Regulations as follows:
   (i) They will not result in the displacement of currently employed workers.
   (ii) They will not substitute jobs assisted under this part for existing federally assisted jobs;
   (iii) They will not employ any youth when any other person is on layoff by the employer from the same or any substantially equivalent job in the same area;
   (vi) They will not be used to employ any person to fill a job opening created by laying off or terminating the employment of any regular employee, or otherwise reducing the regular work force, in anticipation of filling vacancies by hiring youth to be supported under YETP.
   (v) They will not infringe upon the promotional opportunities which would otherwise be available to persons currently employed in public service not subsidized under the act;
   (vi) They will not permit a job to be filled by other than an entry-level position in each promotional line until applicable personnel procedures and collective bargaining agreements have been complied with;
   (vii) Where job restructuring will occur or where new classifications will be developed, they will not be done in order to negate established personnel procedures or to displace currently employed workers.
7. The Subgrantee further agrees to comply with the Special assurances and certifications as set forth in Section 97.710 of the CETA YETP Federal Regulations. These include compliance with the Prime Sponsors Agreement (PSA); compliance with the Youth Employment and Demonstration Projects Act (YEDPA), other applicable CETA provisions, the regulations

Appendix D Continued

governing YETP specifically; and compliance with the Hazardous Occupations Orders issued pursuant to the Fair Labor Standards Act and set forth at 29 CFR 570.50 et seq. with respect to the employment of youths aged 14 and 15.

8. The Subgrantee further agrees to comply with Title VI of the Civil Rights Act of 1964 (P.L. 88-52). In accordance with Title VI of that Act no person shall on the grounds of race, color, sex or national origin be excluded from participation in, be denied benefits of or be otherwise subjected to discrimination under any program or activity administered by Ramsey County CETA.
9. The Subgrantee further agrees to undergo quarterly monitoring reviews conducted by the County of Subgrantee records, compliance with this Agreement, and utilization of career education monies, with recommended corrective action to be undertaken within one month's time, unless otherwise specified by the County.
10. Subgrantee agrees to maintain records subject to audit requirements of CETA regulations and to make such records available to auditing procedures established by the County.
11. The County will have sole responsibility for interpretation of the Federal Regulations governing the CETA Title III YETP program.
12. The Subgrantee will receive funds for the provision of career education services not to exceed $6,000.00 and for program administrative costs not to exceed $4,000.00 based on an itemized listing of actual expenditures; billings for these costs must be itemized, signed by the Subgrantee representative, and submitted to Ramsey County CETA by August 31, 1979.
13. Each party may terminate this agreement with or without cause by giving the other party thirty (30) days written notice or cancellation by mail.
14. Any alterations, variations, modifications or waivers of provisions of this Agreement shall be valid only when they have been reduced to writing and duly signed.

IN WITNESS WHEREOF, the County and the Subgrantee have executed this Agreement as of the day and year first written above.

RAMSEY COUNTY **SUBGRANTEE**

by _____ **Authorized Signature**

Executive Director

Ramsey County Board of Commissioners _____

School District _____

Approved as to form and content:

Assistant Ramsey County Attorney _____

"Oh, it's not so bad—In three years I'll earn my high school diploma."

BUDGET WORKSHEET

NAME OF PROGRAM: _____ DIRECTOR/COORDINATOR IN CHARGE OF PROGRAM: _____

TOTAL BUDGET ALLOWED: _____

CODE NO'S ORGANIZATION: _____ DEPARTMENT _____ SOURCE _____

ACC'T. NO. OBJECT	ACCOUNT NAME	BUDGET	SOURCES OF FUNDS THIS FISCAL YEAR						COMMENTS AND GRANT AND AIDS REFERENCES
			FOUNDATION AID	SUMMER SCHOOL	VOCATIONAL AID	SPECIAL ED. AID	CETA (LIST TITLE	OTHER	

APPENDIX E. BUDGET WORKSHEET

This form can be used to organize your project's sources of income.

APPENDIX F: CONTACTS DIRECTORY

	NAME	PHONE
1. CETA		
Local CETA Office Contact		
Prime Sponsor Office Contact (planner, youth representative)		
Region Employment and Training planner		
State Department of Economic Security Contact		
Other		
2. Community and Social Service Agencies		
Community Action Council (program) Contact		
Social Service Agency Contact		
Other		
3. Education		
High School Contact		
School District Central Office Contact		
Vocational Cooperative Center Contact		
Special Education Cooperative Center Contact		
Area Vocational-Technical Institute (AVTI) Contact		
Educational Cooperative Service Unit (ECSU		
State Department of Education Contact		
Other		
4. Private Sector Contacts		

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SUCCESS
IN CETA-Education
Planning Projects
A PERFECT
MATCH